

RE: 9/30 Report (Report of Expenditures and Obligations as of September 30)

Your district is required to submit the 9/30 Report (Report of Expenditures and Obligations as of September 30) if the following is true:

- a. Your district has Title I funds in excess of the 15% carryover rule, or
- b. Your district has Title IV.A funds in excess of the 25% carryover rule, or
- c. Your district has a Migrant budget.

The 9/30 Report is part of the Consolidated Application for Federal Programs. The following steps can be used to check your carryover details and to complete the 9/30 Report:

1. The Federal Programs web address is <http://dese.mo.gov/divimprove/fedprog/index.html>
2. Choose "Consolidated Application for Federal Programs"
3. Log-in Page – Use Authorized Representative's User ID and Password
4. Choose "Federal Grants Application"
5. Choose "2004-2005" school year and last approved cycle
6. To view the carryover details page, choose "Allocations" from the menu. On the allocations page, double click on the carryover amount. If the row entitled "=Required Expenditures as of 9/30/2004" contains a number greater than zero, **you are required to submit a 9/30 Report.**
NOTE: The Migrant program does not have carryover funds for individual school districts. However, our office needs to report Migrant expenditures and obligations as of September 30 to the U. S. Department of Education.
7. On the menu, choose "> 9/30 Report"
8. Once you have entered your amounts, press SAVE.
9. If there are no edit messages, you may submit.
10. **If your district is required to submit this report, please submit by October 22, 2004.**
Failure to submit the necessary information will cause our office to automatically release any excess funds.

QUESTIONS & ANSWERS

Q1. Who is required to submit a 9/30 Report?

A1. A school district is required to submit a 9/30 Report if the district has one of the following:
1) Title I funds in excess of the 15% carryover rule; or, 2) Title IV.A funds in excess of the 25% carryover rule; or, 3) an approved Migrant budget.

Q2. Why are we required to submit a 9/30 Report for the Migrant program?

A2. The Migrant program does not have carryover funds for individual school districts. However, our office needs to report Migrant expenditures and obligations as of September 30 to the U. S. Department of Education.

- Q3. How do I tell if I have funds in excess of the carryover limitations?
- A3. Check the carryover details page on the Consolidated Federal Program Application. Choose "Allocations" from the menu on the left, and then double click on the carryover amount for the program in question. If the row entitled "=Required Expenditures as of 9/30/2004" contains a number greater than zero, the district is required to submit a 9/30 Report. For Title I programs, the carryover limitation only applies to a district with an allocation of \$50,000 or more.
- Q4. May a district request a waiver of the maximum carryover rules?
- A4. For Title I --- DESE may, once every three years, waive the 15% Title I carryover limitation if DESE determines that the written request of the LEA is reasonable and necessary.
For Title IV.A --- DESE may waive the 25% Title IV.A carryover limitation if DESE determines that the written request of the LEA is reasonable and necessary.
- Q5. What should be included in a school district's carryover waiver request?
- A5. The district should write a letter to Bette Morff, Director of Federal Financial Management, explaining why the waiver request is necessary. This explanation may state the proposed uses of these excess funds or may include the timeline in which plans to spend these funds will be complete. The waiver request should be faxed to 573-526-6698 or e-mailed to bette.morff@desemo.gov
- Q6. Does a district have to submit a 9/30 Report even if they request a waiver of the carryover rule?
- A6. Yes. On the carryover details page, if the row entitled "=Required Expenditures as of 9/30/2003" contains a number greater than zero, the district is required to submit a 9/30 Report. This information will assist in determining if the request for a waiver is necessary and reasonable and it will also help DESE to advise the district regarding the use of their funds.
- Q7. Why does my screen not have a "930 Report Create" button?
- A7. Someone may have already created a report. If this button has already been pushed, the report will show "Seq: 1 of 1" in the upper right hand side of the page. This means that it is ready for information.
- Q8. What is the timeframe for the expenditures and obligations reported on the 9/30 Report?
- A8. The district should include all expenditures and legal obligations as of September 30, 2004 incurred for their school year 2004-2005 project. Do not include expenditures that were claimed on the 2003-2004 Final Expenditure Report.
- Q9. Are the excess carryover funds in addition to the funds that I have approved in my budget?
- A9. No. The excess funds are included in the carryover in the TOTAL AVAILABLE Funds listed under Allocations on the menu. If your district does not spend or obligate the excess amount before September 30 or does not request the waiver, these funds will be subtracted from the TOTAL AVAILABLE for the district.
- Q10. Why does my 9/30 Report not show a "SUBMIT" button?
- A10. The "SUBMIT" button is available next to the "Calculate" button on the 9/30 Report when the Authorized Representative login information is used. For audit purposes, the submit key is the same as a signature and only the Authorized Representative has the *submit* capabilities at the school district level. For that same reason, there are limited DESE staff who have the *submit* capability. DO NOT use the "Approval" button on the menu on the left side of the page to submit a 9/30 Report. This option is used only for budget approval.
- Q11. How can I tell if the report has actually been submitted?

- A11. After the report has been submitted, the Authorized Representative Approval Date will appear along with a message in red that reads “9/30 has been submitted. No changes can be made.”
- Q12. What are legal obligations?
- A12. The following table shows when an obligation is made as defined by EDGAR (Education Department General Administrative Regulations):

TABLE OF OBLIGATIONS

IF THE OBLIGATION IS FOR...	THE OBLIGATION IS MADE...
(a) acquisition of real or personal property,	on the date on which the LEA makes a binding written commitment to acquire the property.
(b) personal services by an employee of the LEA,	when the services are performed.
(c) personal services by a contractor who is not an employee of the LEA,	on the date on which the LEA makes a binding written commitment to obtain the services.
(d) performance of work other than personal services,	on the date on which the LEA makes a binding written commitment to obtain the work.
(e) public utility services,	when the LEA receives the services.
(f) travel,	when the travel is taken.
(g) rental of real or personal property,	when the LEA uses the property.

EDGAR (09-16-99 Edition) § 76.707

EXAMPLES:

- a) A district may include the current year payment amount on a lease/purchase as long as a written contract to acquire the property is signed by all parties involved before September 30. Purchase orders for supplies, materials, or equipment must be signed and mailed by September 30 to be considered an obligation.
- b) A district may include either the amount paid (check written) or the amount actually earned as of September 30. The entire amount of a teacher’s contract **cannot** be considered an obligation for this report.
- c & d) If the district contracts for work or services from someone who is not an employee of the district, the obligation is made once all parties involved sign a written contract for the work or services.
- g) On a lease agreement for mobile units, the district may claim either the amount actually paid (check written) by September 30 or a prorated amount based upon the number of days used as of September 30.

Further questions may be addressed to Bette Morff:

e-mail bette.morff@dese.mo.gov
 fax: 573-526-6698
 telephone: 573-751-8280